# AGRAIN GHG EMISSIONS

# 2022 - BASELINE REPORT



## AGRAIN GHG EMISSIONS ZOZZ - BASELINE REPORT

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**Every grain counts** 

### 1. BACKGROUND

Every grain counts if we want to feed 8 billion people.

Every grain counts if we want to consume less and save the planet.

Every grain counts if we want less farmland and more nature.

And every grain counts if we want to make food taste better.

Because when we up-cycle every grain, instead of wasting it,

we can create new exciting food ingredients.

So tasty, people will choose them over traditional options.

So good, they can help restore human and planetary health.

We are Agrain. The re-harvest company where every grain counts

#### Intro to report

The baseline presented in this document represents the GHG emissions from Agrain operations in 2022. The data collection and analysis were performed by Agrain for the reporting period 1<sup>st</sup> of January to 31<sup>st</sup> of December 2022. It is the first attempt at calculating and presenting a full overview of Agrains operations.

The baseline exercise as well as product LCAs has been conducted to identify where changes are necessary in order to reduce the environmental footprint of our operations and every single product going forward.

#### 1.1 SCOPE

Information was gathered throughout the organization. Three approaches to capturing the full baseline of Agrain was added:

- 1) Analyzing company value chain activities
- 2) Analyzing all purchase orders in ERP system (Tracezilla)
- 3) Analyzing yearly income statement (costs associated with all activities in Agrain)
- 4) Analyzing LCAs to understand Agrain's impact on downstream scope 3 activities

This results in data available for each scope of the of the Green House Gas protocol<sup>1</sup>.

This means that the report includes direct and indirect emissions from Agrain's operations, and the activities and move of Agrain employees. For downstream scope 3 emissions, we estimate the emissions of customers utilization of Agrain spent grain flour.

The operational approach is thereby utilized, setting the organizational boundaries to the production and office facilities, including both all employees and temporary workers of Agrain.

Table 1: Inclusion in Scope 1, 2 and 3, where Agrain has activities.

Scope 1	Scope 2	Scope 3
Natural gas, and own	Purchased electricity	Upstream purchased
vehicle leased	District heating	goods and services
		Upstream capital goods
		Upstream fuel and energy
		related activities not
		included in scope 1-2
		Upstream transportation
		and distribution
		Upstream waste
		generated in operations
		Upstream business travel
		Upstream employee
		commuting

<sup>&</sup>lt;sup>1</sup> https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

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Upstream leased assets Downstream transportation and distribution Downstream processing of sold products Downstream use of sold products Downstream end-of-life treatment of sold products Downstream leased assets Downstream franchises
Downstream investments

#### 1.2 DATA GATHERING METHOD

Data was gathered having access to Agrain production site information as well as operations data:

- 1) Bills from gas, electricity and water was used reporting in kwh/m3/m3
- 2) Purchase orders in Agrain's operative ERP system (Tracezilla) were downloaded and each individual category of food purchased from OEM supplier was analyzed based on weight (deducting weight from own produced spent grain flour to secure no double counting), and packaging purchased also analyzed by weight and type of material.
- 3) Auditor approved yearly income statement (costs associated with activities in Agrain)
- 4) A number of assumptions were done to conduct Scope 3 downstream activities:
  - a. LCAs on bread production were conducted to calculate Agrain's footprint in regards to "processing of products"
  - b. End-life treatment was calculated based on Poore et al(2018) and FAO that estimates that 25% of food products reaching stores are wasted.

### 1.3 GHG CALCULATION METHOD

The calculation of CO2e emissions for Agrain's operations was based on the retrieved data explained above and follows the guidance from the Greenhouse Gas Protocol following the two standards:

- GHG Protocol Corporate Accounting and Reporting Standard (WRI and WBCSD)
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI and WBCSD)

Dependent on the emission type standard emission factors was used, listed below:

- 1) DEFRA
- 2) Miljødeklarationen 2022 (the Danish electricity data)
- 3) USEPA
- 4) My climate.org for flights
- 5) Agribalyse

Scope 2 emission factors have been used utilizing the location based approach.

See full list of when each indicator is utilized in Appendix 1.

#### 1.4 AGRAIN BASELINE

In Agrain year 2022 is the first year the company has assessed its baseline, and 2022 will be defined as the base year for our following corporate GHG accounting, in order to set reduction targets. As Agrain is a scale-up company, the main target reductions will be set on kgCO2eq per Revenue (M Euro). This is in line with reporting on PAI indicators for Art.9 investors requirements, and enables following Agrain as part of an Art.9 funds portfolio.

## 1.5 LIMITATIONS

The baseline for 2022 has some limitations, these are presented in the below tables.

Table 2: Limitations on Scope 3 emissions reporting

	Included Yes/No
Scope 3 Category	and reason if
	not.Yes
Scope 3.1: Upstream purchased goods and services	Yes
Scope 3.2: Upstream capital goods	Yes
Scope 3.3: Upstream fuel and energy related	Yes
activities not included in scope 1-2	
Scope 3.4: Upstream transporation and distribution	Yes
Scope 3.5: Upstream waste generated in operations	Yes
Scope 3.6: Upstream business travel	Yes
Scope 3.7: Upstream employee commuting	Yes
	No, intentionally excluded as included
Scope 3.8: Upstream leased assets	in scope 1 and 2.
Scope 3.9: Downstream transportation and distribution	Yes
Scope 3.10: Downstream processing of sold	Yes
products	
	No, products are
	eaten so this is not
Scope 3.11: Downstream use of sold products	relevant.
Scope 3.12: Downstream end-of-life treatment of	Yes
sold products	
	No, Agrain doesn't
	have downstream
Scope 3.13: Downstream leased assets	leased assets
	No, Agrain doesn't
Scope 3.14: Downstream franchises	have franchises
	No, Agrain doesn't
	have investments
	outside the
Scope 3.15: Downstream investments	organization.

Table 3: Scope 3 Reliability of data

Scope 3 Category	Reliability discussion	
Scope 3.1: Upstream	The incoming processed food volume data is measured data based on Agrains ERP system	
purchased goods and	(Tracezilla) and is a reliable source of data. The data inserted in ERP system is both audited by	
services	the Danish Food Authorities as well as external accountant.	
	The Direct Costs associated with the production, the leasing of the delivery van, the costs	
	associated with renting facilities, and insurances are measured data taken from the corporate	
	yearly income statement. This income statement has been audited by external accountant.	
	The water consumption is measured in m3 and is based on incoming invoices from landlord.	
	The services purchased are measured based on yearly income statement.	
	The data in 3.1 is therefore considered highly reliable.	
	The emission factors utilized is from DEFRA a UK based dataset and US EPA, it is therefore a	
	different geography used than that of the operation. The emissions factor data is measured by	
	USEPA data. For a) Ready to eat products purchased it is the DEFRA data on Material-use	
	food&drink, for b) displays (in wood) and europellets it is DEFRA material use wood, for c)	
	direct costs associated with production facility it is USEPA Misc. fabricated metal products, for	
	d) facility support it is USEPA Facilities support, for e) water consumption it is Water supply -	
	USEPA Total kg CO2e per unit / cubic meter, for f) rent it is USEPA Other real estate, for g)	
	insurances it is USEPA - Insurance carriers and related activities, for h) marketing expenses it	
	is the USEPA advertisement and public relations category, for i) patents and legal expenses it is	
	the USEPA legal services emissions, for j) raw material technical analysis, it is USEPA -	
	Environmental and other technical consulting services, for k) restaurant expenses it is USEPA -	
	Food services and drinking places, for l) maintenance and cleaning it is USEPA - Administrative	
	and support services, for m) Gifts and flowers, it is USEPA - Greenhouse crops, mushrooms,	
	nurseries, and flowers, for n) Office articles and printed matters, it is USEPA - Printing and	
	related support activities, for o) Newspaper subscriptions it is USEPA - Paper products, for p)	
	software expenses it is USEPA - Data processing, internet publishing, and other information	
	services, for q) Office supplies it is USEPA - Printing and related support activities, for r)	
	Telephone it is USEPA - Broadcasting and telecommunications, for s) Postage and fees it is	

	USEPA - Postal services, for t) Subscriptions it is USEPA - Miscellaneous professional, scientific, and technical services. The emissions data is therefore accurate in terms of type of operation measured, but is based on emissions from other geography.	
Scope 3.2: Upstream	The data in Upstream Capital goods is based on measured data in the yearly income statement.	
capital goods	The income statement has been audited by external accountant. The emission factors utilized	
	is from US EPA - Stationary, it is therefore accurate activity but a different geography used	
	than that of the operation.	
Scope 3.3: Upstream	The data in Upstream fuel and energy is based on measured data, from gas and energy	
fuel and energy	purchase, as well as driven kilometers in the leased van. The emission factors are a	
related activities not	combination of sources, Danish data on CO2 emissions on gas is available and utilized, utilized	
included in scope 1-2	is from DEFRA (UK), it is therefore a different geography used than that of the operation.	
Scope 3.4: Upstream	The data in Upstream transportation and distribution is based on measured data, from Agrain's	
transporation and	yearly income statement. This data is audited by external accountant. The emission factors	
distribution	utilized is from US EPA, it is therefore a different geography used than that of the operation.	
Scope 3.5: Upstream	The data in Upstream waste generated in operations is based on measured data, the data on	
waste generated in	waste containers is based on observed data in the yearly income statement (audited by external	
operations	accountant), and the water usage at factory is based on observed data in invoices. The emission	
	factors utilized is from DEFRA (UK) and US EPA, it is therefore a different geography used than	
	that of the operation. The emissions factors utilized is widely accepted and reliable.	
Scope 3.6: Upstream	The data in Upstream business travels is based on measured data. Each employee inserts each	
business travel	travel into the app for hours and business travels (Danløn app). The emission factors utilized is	
	from DEFRA (UK) – passenger vehicles, it is therefore the exact operation however a different	
	geography used than that of the operation. The flights held are also measured by summing each	
	actual trip conducted by individual employees. The emission factors utilized is from	
	co2.myclimate.org which measures exact trips by locations. It is therefore the right	
	geographies used. The hotel stays for the business travels are measured data, and the	
	emissions factors utilized is from DEFRA UK, for the locations in which no measured data was	
	available, the average DEFRA UK was utilized. This data is therefore a mix of measured and	
	calculated geographies. The emissions data is widely accepted and reliable.	

Scope 3.7: Upstream employee commuting	The data in Upstream employee commuting is calculated data, for a majority of employees at office bike for transport is used, for sales employees working a majority of time visiting customers (e.g. sales personnel), their average attendance in office is used, and their transport measured from their individual addresses to office. The transport used is public train. The emission factor used is DEFRA UK business travel land. For employees at factory, it is a mix of temporary and full time employees. An average transport in kilometers is calculated, and the emission factor for DEFRA UK business travel for passenger vehicles is used.
Scope 3.8: Upstream	n.a
leased assets	
Scope 3.9:	The data in Downstream transportation is based on measured data, from Agrain's yearly
Downstream	income statement (audited by external accountant). The emissions factor used is from USEPA -
transportation and	Truck transportation, which means the accurate type of activity but different geography than
distribution	Denmark.
Scope 3.10:	The data in Downstream processing of sold products is based on a mix between measured and
Downstream	calculated data. We measure the amount of kilo ingredients sold and time it with the
processing of sold	percentage of a processed breads emissions that comes from processing. For the bread LCA we
products	use data from Agribalyse (A recognized and widely used French database). However, as our
	customers are spread across Denmark, have variations in size, have variations in types of goods
	they produce, as well as their production methods, this calculated data might be inaccurate.
	However, currently this is the only available data.
Scope 3.11:	N.a
Downstream use of	
sold products	
Scope 3.12:	The Downstream and end-life treatment is based on a combination between measured and
Downstream end-of-	calculated data. We time the revenue of sold products with 25%. The 25% is the waste of
life treatment of sold	cereals presented in Poore et. Al. 2018, which is a reference paper for EU commission on food
products	emissions. The emissions factor data is the USEPA - Waste management and remediation
	services so accurate in terms of type of activity. According to statbank Denmark, 99.7% of the
	waste is recovered.

Scope 3.13:	N.a
Downstream leased	
assets	
Scope 3.14:	N.a
Downstream	
franchises	
Scope 3.15:	N.a
Downstream	
investments	

Table 4: Scope 3, Percentage of data utilized direct from supplier vs. generic

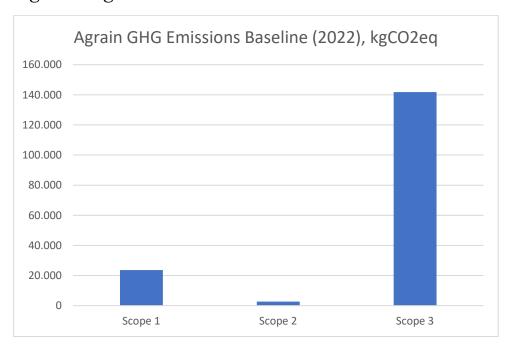
Scope 3 Category	% Direct	% Generic
Scope 3.1: Upstream purchased goods and services	0	100
Scope 3.2: Upstream capital goods	0	100
Scope 3.3: Upstream fuel and energy related activities not included in scope 1-2	0	100
Scope 3.4: Upstream transporation and distribution	0	100
Scope 3.5: Upstream waste generated in operations	0	100
Scope 3.6: Upstream business travel	0	100
Scope 3.7: Upstream employee commuting	0	100
Scope 3.8: Upstream leased assets	0	100
Scope 3.9: Downstream transportation and distribution	0	100
Scope 3.10: Downstream processing of sold products	0	100
Scope 3.11: Downstream use of sold products	0	100
Scope 3.12: Downstream end-of-life treatment of sold products	0	100
Scope 3.13: Downstream leased assets	0	100
Scope 3.14: Downstream franchises	0	100
Scope 3.15: Downstream investments	0	100

### Z. RESULTS

#### 2.1 SOURCES OF EMISSIONS

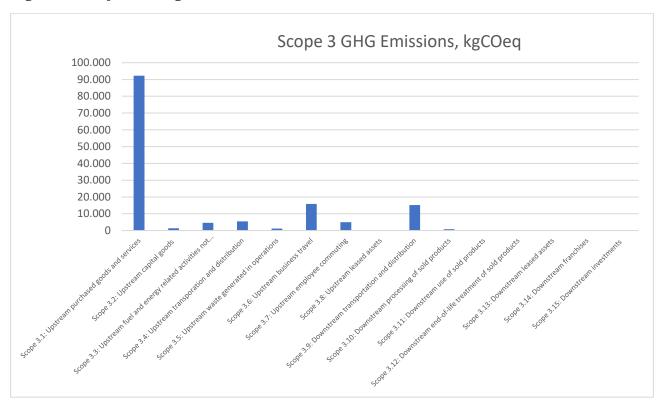
A majority of emissions in Agrain relates to scope 3 emissions, as Scope 3 accounts for 84% of the emissions. Scope 1, 14% and Scope 2, only 1.6%.

Figure 1: Agrain Baseline



The Scope 3 emissions are mainly related to three Scope 3 categories that together account for 87%. Each of the three categories are Upstream purchased goods and services (3.1) which accounts for 65%, Upstream business travels (3.6) which accounts for 11.2%, and Downstream transportation and distribution (3.9) which accounts for 10.7%. Below each category of Scope 3 is presented.

Figure 2: Scope 3 categories



In Table 5 below we outline the GHG emissions of each of the categories in the full baseline.

Table 5: Scope 1, 2 and 3 GHG emissions per category

	Total Emissions CO2eq/kg CO2eq
TOTAL	168233
Scope 1	23658.70
Scope 2	2721.79
Scope 3	141852.51
Scope 3.1: Upstream purchased goods and services	92270.64
Scope 3.2: Upstream capital goods	1369.53
Scope 3.3: Upstream fuel and energy related activities not included in scope 1-2	4632.51
Scope 3.4: Upstream transporation and distribution	5431.97
Scope 3.5: Upstream waste generated in operations	1169.44
Scope 3.6: Upstream business travel	15890.01
Scope 3.7: Upstream employee commuting	5031.46

Scope 3.8: Upstream leased assets	0.00
Scope 3.9: Downstream transportation and distribution	15197.27
Scope 3.10: Downstream processing of sold products	779.42
Scope 3.11: Downstream use of sold products	0.00
Scope 3.12: Downstream end-of-life treatment of sold	
products	80.26
Scope 3.13: Downstream leased assets	0.00
Scope 3.14: Downstream franchises	0.00
Scope 3.15: Downstream investments	0.00

Below in Table 6 the Scope 1 emissions are presented, outlining the categories of CO2, CH4 and N20. As shown in the table, it can be seen that almost all direct emissions are generated from CO2.

Table 6: Scope 1 emissions

	kg CO <sub>2</sub> e of CO <sub>2</sub>	kg CO₂e of CH₄	kg CO₂e of N₂O
Natural Gas	16482.76	22.45	8.77
Van	7087.34	0	57.39
Total	23570.10	22.45	66.16

Agrain has in year 2022 emitted 168k kgCO2eq, as a scale-up company, the total emissions cannot be expected to be reduced, however, it is the aim of Agrain to lower the emissions per DKK revenue. Below the baseline year 2022 is presented.

Table 7: Intensity ratios, 2022

TOTAL EMISSIONS (kgCO2eq)	EMISSIONS PER EURO REVENUE
168233	0.75

# 3. APPENDIX 1: OVERVIEW OF ACTIVITIES AND EMISSION FACTORS

Scope	Descriptio n of activity	Documentation	Unit of observed data	Emission factor used	Emission factor reference document	Referen ce in excel
1	Gas for Fluid bed / drying	Gas bill	M3	kg CO2e/M3	DEFRA, FUELS, E40	L.3
1	Own truck for incoming BSG and delivery	Leasing agreement +	Km	kg CO2e/km	DEFRA, DELIVERY VEHICLES, M38	L.4
2	Electricity production (direct usage)	Bill from landlord	kwh	kg CO2e/Kwh	Miljødeklaration 2022	L.6
2	Electricity (other areas at production )	Bill from landlord	Kwh	kg CO2e/Kwh	Miljødeklaration 2022	L.7
2	Electricity, office heating	Lease contract w. size of office	M2	kg CO2e/Kwh	75kwh/m2 https://www.fjernvarmefyn.dk/om-os/rapporter- og-opgoerelser/varedeklaration-og-groen- omstillingsplan	L.8
3.1: Upstream purchased goods and services	Purchased food/RTE products for reselling	From Agrain ERP system – incoming orders	Kg/kolli/u nits	kg CO2e/tonn es	DEFRA – Material use	L.12- L.20

3.1:	Label for	From Agrain ERP	Kg	kg	DEFRA - Average plastic	L.21
Upstream	10kilo bags	system -		CO2e/tonn		
purchased		incoming orders		es		
goods and		+ weight				
services		documentation				
3.1:	Packaging	From Agrain ERP	kg	kg	DEFRA - Paper and board mixed	L.22
Upstream	material	system -		CO2e/tonn		
purchased		incoming orders		es		
goods and		+ weight				
services		documentation				
3.1:	Packaging	From Agrain ERP	kg	kg	DEFRA - Paper and board mixed	L.23
Upstream	material	system -		CO2e/tonn		
purchased		incoming orders		es		
goods and		+ weight				
services		documentation				
3.1:	Packaging	ERP system -	kg	kg	DEFRA - Paper and board mixed	L.24
Upstream	material	incoming orders		CO2e/tonn		
purchased		+ weight		es		
goods and		documentation				
services						
3.1:	Packaging	ERP system -	kg	kg	DEFRA - Paper and board mixed	L.25
Upstream	material	incoming orders		CO2e/tonn		
purchased		+ weight		es		
goods and		documentation				
services						
3.1:	Display	ERP system -	Weight/kg	kg	DEFRA - Wood	L.26
Upstream		incoming orders		CO2e/tonn		
purchased		+ weight		es		
goods and		documentation				
services						
3.1:	Europellet	ERP system -	Weight/kg	kg	DEFRA – Wood	L.27
Upstream	s / wood	incoming orders		CO2e/tonn		
purchased				es		
goods and						
services						

3.1:	BSG from	ERP system -			No emissions side-stream	L.28
Upstream	breweries	incoming orders				
purchased						
goods and						
services						
3.1:	Direct	Yearly Income	DKK	kg	USEPA Misc. fabricated metal products	L.30
Upstream	costs	statement		CO2e/DKK		
purchased	associated	(#1310, 1510,1515,				
goods and	with	1520,)				
services	operations					
3.1:	Costs	Yearly income	DKK	kg	USEPA – Facility support	L.31
Upstream	facility	statement,		CO2e/DKK		
purchased	support	#1400, 1410,				
goods and						
services 3.1:	Water	Bill from	M3	1- ~	DEEDA Makan armala	1.05
		landlord	M3	kg CO2e/m3	DEFRA - Water supply	L.35
Upstream purchased	consumpti on factory	landiord		COZE/IIIS		
goods and	on factory					
services						
3.1:	Leasing of	Yearly Income			Included in kilometers driven	
Upstream	machines,	statement -			meraded in knometers driven	
purchased	trucks,	included in				
goods and	compresso	electricity				
services	r etc.	usages only				
3.1:	Rent	Yearly Income	DKK	kg	USEPA - Other real estate	L.37&
Upstream	facilities	statement #3410		CO2e/DKK		L.38
purchased		& #3411 & #3412		,		
goods and						
services						
3.1:	Insurance	Yearly Income	DKK	kg	USEPA - Insurance carriers and related activities	L.40&
Upstream		statement:		CO2e/DKK		L.41
purchased		#3120 & #3650				
goods and						
services						

3.1: Upstream purchased goods and services	Purchased machinery factory / R&D	Yearly Income statement: #1520 & #1600 & #1700	DKK	kg CO2e/DKK	USEPA – stationary	L.48& L.49
3.1: Upstream purchased goods and services	Marketing	Marketing expenses: Yearly income statement, 3005, 3006, 3010, 3015,+ 2785,2786,2790, 2775	DKK	kg CO2e/DKK	USEPA - advertisement and public relationships	L.96
3.1: Upstream purchased goods and services	Patents	Patents: Yearly income statement, 3075	DKK	kg CO2e/DKK	USEPA - Legal services	L.97
3.1: Upstream purchased goods and services	Lawyers	Lawyers, bookkeeping assistance etc. Yearly income statement, 3630,3640,3643, 3645	DKK	kg CO2e/DKK	USEPA - Legal services	L.98
3.1: Upstream purchased goods and services	Rawmateri al analyses	Yearly income statement, 1900	DKK	kgCO2e/D KK	USEPA - Environmental and other technical consulting services	L.99
3.1: Upstream purchased goods and services	Food services	Restaurant visits, Yearly income statement: 2750	DKK	kgCO2e/D KK	USEPA - Food services and drinking places	L.100

3.1: Upstream purchased goods and services 3.1:	Cleaning and maintenan ce Gift and	Cleaning and maintenance income statement: 3430 Gift and flowers,	DKK DKK	kgCO2e/D KK	USEPA - Administrative and support services	L.101
Upstream purchased goods and services	flowers	Yearly income statement: 2754	DKK	kgCO2e/D KK	USEPA - Greenhouse crops, mushrooms, nurseries, and flowers	L.102
3.1: Upstream purchased goods and services	Office supplies	Office supplies & prints Yearly income statement: 3600	DKK	kgCO2e/D KK	USEPA - Printing and related support activities	L.103
3.1: Upstream purchased goods and services	Newspape r subscripti on	Newspaper Yearly income statement: 3601	DKK	kgCO2e/D KK	USEPA - Paper products	L.104
3.1: Upstream purchased goods and services	Software etc.	Software expenses, Yearly income statement: 3604, 3605, 3621, 3627, 3664	DKK	kgCO2e/D KK	USEPA - Data processing, internet publishing, and other information services	L.105
3.1: Upstream purchased goods and services	Office supplies	Office supplies, yearly income statement: 3610,3617,3618	DKK	kgCO2e/D KK	USEPA - Printing and related support activities	L.106
3.1: Upstream purchased goods and services	Telephone	Telephone, yearly income statement: 3620	DKK	kgCO2e/D KK	USEPA - Broadcasting and telecommunications	L.107

3.1: Upstream purchased goods and services	Postage	Postage and fees, yearly income statement: 3628	DKK	kgCO2e/D KK	USEPA - Postal services	L.108
3.1: Upstream purchased goods and services	Subscripti ons	Subscriptions, yearly income fee: 3662, 3663	DKK	kgCO2e/D KK	USEPA - Miscellaneous professional, scientific, and technical services	L.109
3.2. Upstream Capital good	Purchased machinery factory / R&D	Yearly Income statement: #1520 & #1600 & #1700	DKK	kg CO2e/DKK	USEPA – stationary	L.51&L.5 2
3.2. Upstream Capital good	Transport to customers	Yearly income statement: #1806, #1800	DKK	kg CO2e/DKK	US EPA – Truck transportation	L. 54, L.55, L56
3.3. Upstream fuel and energy related activities not included in scope 1-2	Gas- indirect emssions	Gas bill	M3	kg CO2e/M3	DEFRA, FUELS,	L.55
3.3. Upstream fuel and energy related activities not	Own truck for incoming BSG and delivery	Leasing agreement +	Km	kg CO2e/km	DEFRA, DELIVERY VEHICLES	L.56

included in						
scope 1-2						
3.4 Upstream transporati on and distribution	Transport	Yearly income statement 1806	DKK	kgCO2eq/D KK	USEPA - Truck transportation	L.60
3.4 Upstream transporati on and distribution	Transport	Kilometers measured in reporting	KM	kgCO2eq/k m	DEFRA, DELIVERY VEHICLES	L.61 & L.62
3.5: Upstream waste generated in operations	Waste in operations	Shared container – Yearly income statement	DKK	kg CO2e/DKK	USEPA - Waste management and remediation	L.66
3.5: Upstream waste generated in operations	Water usage	Bill from landlord	M3	kgCO2eq/ m3	DEFRA – Water treatment – Total kg CO2e per unit / cubic meter	L.68
3.6: Upstream business travel	Business travels	Each employees yearly kilometer use (Danløn)	km	kg CO2e/km	DEFRA - Passenger vehicles	L. 70- L.80
3.6: Upstream business travel	Business travels	Individual flights to destinations	flights	kg CO2e/flight	https://co2.myclimate.org/en/portfolios?calculatio n_id=5424775	L.81 & 82
3.6: Upstream business travel	Employee hotel stays	Hotel stays abroad for business travelling	Nights/roo m	kgCO2e/ni ght room	DEFRA – Hotel stay	L.83

3.7: Upstream employee commuting	Employee commutin g	Each persons travels to office& production site	km	kg CO2e/km	DEFRA – Business travel land	L.86-95
Scope 3.9: Downstrea m transportat ion and distribution	Transport	Yearly income statement 1805	DKK	kgCO2e/D KK	USEPA - Truck transportation	L.117
3.10: Downstrea m processing of sold products	Processing of products	Tracezilla / ERP - kilo of flour sold.	KILO	kgCO2e/K G	Agribalyse – Bicotte Multicereal – Pains et viennoiseseries	L.118
3.12: Downstrea m end-of- life treatment of sold products	End-life treatment	Tracezilla / ERP, total kilo sold flour and RTE- products	DKK	kgCO2e/kil o	DEFRA Waste disposal We assume that 25% of our products (calculated as kilo both flour and RTE) according to FAO. We look how it is managed in Denmark, ORGANIC COMPOSTING - 25% of kilos. https://www.statbank.dk/ Selected: - households - All options of treatment - Food waste - 2020	L.120